

EXHIBIT J

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August 7, 2008

Via E-Maill

Andrew Weill
Benjamin, Weill & Mazer
235 Montgomery Street
Suite 760
San Francisco, CA 94104

Re: *Penn Engineering & Manufacturing Corp. v. Peninsula Components, Inc.*, Case No. C07
04231 CRB (N.D. Cal.)

Dear Andy:

I write in response to your letter of yesterday. We have previously provided you information to supplement PEM's responses to Interrogatory Nos. 1 and 4. Please see attached correspondence dated June 16 and June 26, 2008.

PEM does not intend at this time to supplement its responses to Interrogatory Nos. 7, 10, and 16. Discovery in this case is on-going, and PEM reserves the right to supplement these responses in the future.

With respect to your request for PEM's "damages analysis" (which is also requested in Interrogatory No. 18), as we have previously informed you, PEM has determined that it has no information that is not protected by the attorney-client privilege or work-product doctrine.

Please let us know if you would like to discuss further. Best wishes for a good vacation.

Very truly yours,

/s/ Rebecca A. Beynon

cc: E-mail Service List

Enclosures